



City of Dunwoody Business License Frequently Answered Questions

1. Please distinguish between the Business Location, Mail-To Address, and Corporation Address.

Answer: The business location needs to have the physical business address (Dunwoody location), the mail-to address needs to have your mailing address if different than your physical business location and the corporation address is the headquarters address if you are a Corporation.

2. What is the tax class and how do I figure out which tax class I am in?

Answer: Your tax class is determined by your NAICS Code. The NAICS Code can be found on the Federal Tax Return for the business and it is sometimes called the Business Code. In order to find out your tax class you can contact the Business License Department at 678-382-6700 or email businesstax@dunwoodyga.gov.

3. Is the City of Dunwoody registering DBA's?

Answer: The City of Dunwoody is currently not registering DBA's, however there is a field on the Business License application for you to list the DBA name.

4. Do we need to file with both the City of Dunwoody and with DeKalb County?

Answer: No, if you are located within the City limits of the City of Dunwoody, you do not need to file with DeKalb County. You will only file with the City of Dunwoody.

5. For the number of employees, are you referring to only the employees in the State of Georgia?

Answer: We are looking for the number of employees located in the Dunwoody location. Except as otherwise provided, "Employee" means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax, or state income tax from such individual's compensation or whose employer issues to such individual for purposes of documenting compensation a form W-2 but not a form I.R.S. 1099.

6. What is my NAICS code?

Answer: The North American Industry Classification System (NAICS) is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy. Codes can be looked up at the following website <http://www.census.gov/eos/www/naics>

7. We are a new business, how do we know what our projected gross receipts will be?

Answer: If you have created a business plan for any other purpose such as getting a start up loan for your business, you can use the projected gross receipts reported in your business plan.

8. We are a CPA firm, do we need a Business License for each CPA in our office or do we need just one (1) business license for the office?

Answer: One business license for the company, however if you choose the practitioner fee you will pay per practitioner. You can pay by practitioner fee for each practitioner or by gross receipts for the firm.

9. We are an Attorney's Office but operate under one (1) LLC, do we need to renew our business license for each attorney or for the one (1) LLC?

Answer: One business license for the company, however if you choose the practitioner fee you will pay per practitioner. You can pay by practitioner fee for each practitioner or by gross receipts for the firm.

10. What is the Account Number on the Business License Application?

Answer: The Account Number is your DeKalb County account number. If you are a new business you will not have one and the City of Dunwoody will generate an account number for you once your application is processed.

11. I am closing my business do I still need to file for a Business License Renewal with the City of Dunwoody?

Answer: If you are closing your business prior to March 15, 2009, please file your final return with DeKalb County. If you are closing your business after March 15, 2009 please submit the Business Closed/Sold Form to the City of Dunwoody if you have closed, sold, or moved your business outside of Dunwoody city limits.

12. I elected the Practitioner's Fee with DeKalb County for 2008. Do I pay DeKalb County or the City of Dunwoody?

Answer: You would pay DeKalb County for the year 2008. If you elect the Practitioner's Fee with the City of Dunwoody for the year 2009 then you will pay the City of Dunwoody for 2009.

13. When is the deadline for Business Licenses?

Answer: Renewal Forms should be completed and returned prior to March 15th of each year. If you do not receive a renewal notice, please contact the Business License Department

at (678) 382-6700. Failure to receive a renewal notice does not relieve the business ownership of responsibility to renew the business registration.

Occupational Tax Certificate renewal payments are due by March 15th of each year and the tax must be paid by April 15th to avoid late penalties of 10% and interest of 1% per month.

14. I was told the application forms need to be notarized and signed.

Answer: Correct. The Business License Application must be signed and stamped by a notary.

15. What is needed for a complete Business License Application?

NEW BUSINESS:

- You must fill out the business license application in its entirety and have it signed and notarized in order to have a complete application.
- Copy of applicant's driver's license
- Copy of Certificate of Incorporation (if business is incorporated)
- Copy of Professional License (if applicable)
- Copy of Health Inspection Report with the Grade (Restaurants only)
- Home Occupational Supplemental Form (Only if a Home Based Business)
- SAVE Affidavit Form
- Payment for the correct fee amount

EXISTING BUSINESS (have a 2008 business license with DeKalb County):

- You must fill out the business license application in its entirety and have it signed and notarized in order to have a complete application.
- Copy of Certificate of Incorporation (if business is incorporated)
- Copy of Professional License (if applicable)
- Copy of Health Inspection Report with the Grade (Restaurants only)
- Home Occupational Supplemental Form (Only if a Home Based Business)
- Copy of your 2008 DeKalb county business license
- SAVE Affidavit Form
- Payment for the correct fee amount

The current City of Dunwoody Tax Rate for 2009 is:

Tax Class	Administrative Fee	Per Employee Fee	Gross Receipts Tax-Minimum (Flat Tax)	Rate Per Dollar Gross Receipts Over \$20,000
Class 1	\$75.00	\$4.00	\$50.00	0.000180
Class 2	\$75.00	\$6.00	\$50.00	0.000300

Class 3	\$75.00	\$8.00	\$50.00	0.000420
Class 4	\$75.00	\$10.00	\$50.00	0.000540
Class 5	\$75.00	\$12.00	\$50.00	0.000620
Class 6	\$75.00	\$14.00	\$50.00	0.000780

Calculating your fee for your 2009 Business License:

- 2008 Actual Gross Receipts or 2009 projected Gross Receipts - \$20,000= \$Gross Receipts multiplied by appropriate Tax Rate listed above.
- Number of Employees multiplied by the appropriate per employee fee listed above
- \$75.00 Administrative Fee
- \$50.00 Flat Tax Fee

Total Business License Fee Due

*Post Office Boxes and mail handling facilities can be used for the mailing address, but a physical address must be used for the business location. The applicant's residence address can be used if there is no other place of business.

If you wish to operate any of the following types of businesses, additional documentation may be required. All business types listed will require additional review, approval or a permit. Businesses are subject to review and approval by any or all of the following: Business Licensing, City Council, Fire Department, Police Department, Planning and Zoning. Certain business will also be required to submit to Law Department review.

Automobile Sales (1)	Bakery (2)
Amusement Games Arcade	Barber Shop (1)
Braiding Salon (1)	Burglar Alarm (1&3)
Butcher (2)	Catering (4)
Child Care (5)	Chiropractors (1)
Circus/Carnival (13)	Dances/Dance Hall
Firearms Dealer/Sales (3&6)	Doctor/Dentist (1)
Fortune Teller (3)	Heating & Air-Condition (1)
Hotel/Motel Business	Ice Cream Shops (4)
Limousines (9&10)	Massage Estab./Parlor (1&3)
Massage Therapist (1&3)	Non-Profit Business (11)
Pawn Broker/Shop (3)	Peddler/Door to Door Sales
Personal Care Home (4&5)	Pest Control (1)
Physical Therapy (1)	Plumbing Business (1)
Pools & Billiards Room	Precious Metals and Gems (3)

Frequently Asked Questions (Revised 10.27.09)

Private Patrol/Security Guards (1&3)	Produce Stand (2)
Real Estate Agents (1)	Restaurants/Night Club (4)
Seafood: Retail/Wholesale (2)	Specialized Contractors (1)
Taxi/Vehicle for Hire (3&10)	Welding Shop

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| 1. State License | 8. PSC Registration |
| 2. Agriculture Department Letter | 9. Regulatory Enforcement App. |
| 3. Police Background Clearance | 10. Proof of Insurance |
| 4. Fire and/or Health Inspection | 11. IRS 501C3 Letter |
| 5. DHR State License | 12. BOC Permit |
| 6. Federal Firearms License | 13. Special Event Permit |
| 7. Tourist Permit | |

16. Can I fax in my Business License Application?

Answer: No. The Finance & Administration Department needs your original copy of the application in order to process a business license.

17. We received our Business License Renewal packet; however, there is now another company under ours that we would like to have licensed instead of our particular company. How would we go about doing this? Does it require a transfer of license and if so, how do we proceed?

Answer: If the company underneath has a separate Federal Tax ID number then they will need to apply for a new business license. If they do not, then you should treat it as a DBA name.

18. I previously had a Home Based Business with DeKalb County and I let the business license expire. I am now interested in starting up my business from home again, do I need to file for a new business license or file a renewal?

Answer: You will need to file for a new business license since you do not have a 2008 business license with DeKalb County.

19. What do I do if I want to appeal?

Answer: The Code of Ordinances does not provide an appeal process on the tax assessment. However, if you feel the Business License Department has made a mistake of not properly applying the City's code, please provide a written appeal to us to request verification of the resolution and ordinance were properly applied. The appeal must be in writing and explain what you are disputing, why, and how you feel it should be remedied. The City Manager will make the determination after considering the situation and/or meeting with you.

The letter/documentation can be mailed or delivered to the following address:

Warren Hutmacher

City Manager
City of Dunwoody – Business Tax Division
41 Perimeter Center East, Suite 250
Dunwoody, GA 30346